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ABSTRACT

This speech describes some of the experiences encountered by an auditor during the audit process and the reactions of LEA and project personnel to the audit. The presentation focuses on the audit methods as viewed by an educational researcher. The discussion also attempts to point out some alternatives to the audit process and the problem areas wherein researchers may begin to raise questions and provide feedback about the audit concept. (Author)

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Experience in Educational Auditing -  
An Educator's Perspective

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The purpose of my presentation is to describe some of the things that have happened and are happening in the Audit Process. These perceptions have arisen from our own work in the field and from discussions with other auditors. I'd also like to point out some of the problems that I see with the Audit Process, and offer some suggestions for studying, and perhaps changing it.

Some experiences first in the pre-audit phase are instructive. The pre-audit phase, as described by an earlier speaker, is the phase in which the auditor reviews the appropriateness of the evaluation design for the particular project. Some of the activities which have led to very positive results during the pre-audit phase are touched on in the following examples:

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During a review of an evaluation designed by a professional researcher, it was shown that attention focused exclusively on the instructional component. There was no process evaluation (formative evaluation) built into the design. In this case, the auditor was able to offer suggestions for a more complete evaluation. The changes that followed, especially in providing feedback while the project was going on, substantially increased the effectiveness of the evaluation design for that particular project.

A second kind of problem involved the lack of specific objectives, a deficiency which auditors have often cited in reviews

of evaluation designs. Project directors and staff are often encountered who still use only a general type of educational goal which evaluators have been trying to get away from for quite a while. The auditors have been able to recommend individuals or groups to help the project develop performance objectives. Such steps have helped get the project on the track, and have assisted project evaluators to produce a more meaningful design.

A third type of problem encountered in pre-audits involved not a deficient design, but a design so complex that no one in the project could understand it. No one wanted to assist with the evaluation, because no one had ever seen anything like it. It was much too sophisticated to be useful. In this case, the auditor was able to suggest ways to simplify it, so that it became more acceptable, and a more useful tool.

These have been three kinds of experience in which the pre-audit phase has yielded positive results. However, there have been instances of negative effects. In one case I know of, a competent evaluator quit--left the job because he felt threatened by the audit concept. Now one could speculate, of course, that such a reaction was a function of his own personality--that no professional should feel threatened by review--but it has happened, and I think it results from a negative or carping image of the auditor that can get established in that pre-audit phase.

This adversary image is formed not because of misapprehension that it is the auditor's sole duty to find things wrong, but probably because of the nature of evaluation theory and evaluation plans as they currently are structured. We know that we

can take any evaluation design and offer some suggestions or recommendations based on our own philosophy of appropriate evaluation. We have here the basic issue "What criteria apply to an evaluation design?" The issue is similar to the problems which we have in rating teachers, or rating the quality of themes, or scoring essay tests,--problems which have been prosecuted if not persecuted in the measurement field for many years. Further, while the auditor can say many good things about a project evaluation, the odds are that he can say many more bad things about it. This circumstance does not necessarily mean that the evaluation that has been designed is inadequate. We might instead mean that the auditor's criteria for evaluating a project are different, his expectations of a design are different, his level of sophistication is different, or his perspective is different. Any one of these conditions would provide reason enough for an auditor to point out discrepancies. Chances are, more than one such factor would be operating.

The attention thus far has been on pre-audit activities, and review of the design. The second major component of the audit consists of the on-site visits. Generally it appears--at least from overt behavior of project personnel--that auditors are well received. However, it is soon discovered that everyone is a little bit concerned about the auditor's presence. Unobtrusive measures have revealed this concern. There is a kind of authority invested on you when you come. They wish to document everything that they've done, and make sure that the people are available for you to talk with, and insure that the classrooms are operating,

so that you can get an accurate picture of the project. Often the fashion in which the evaluator has his data spread out, ready for you to inspect, is enough to make it pretty clear that the adversary image is operative.

The most serious problem in the on-site portion of the audit is the usually limited amount of time available (especially on smaller projects.) Many bilingual projects are small projects--approximately \$100,000. Given real fiscal constraints, the limited amount of time which can be spent on-site severely restricts the kinds and amount of data an auditor can collect. In a fiscal audit such restrictions generally do not apply, because the auditor is empowered to do what he must to certify the books. A fiscal audit can be fairly expensive, if you want to compare it to the general accounting cost for a firm.

In an educational audit, the decision on what and when to sample, or what kind and how much data to collect is very serious, since error introduced at this point will be reflected in the conclusions that the auditor is able to draw. It is an area of serious concern, and one which I feel is perhaps the weakest point in the audit concept as it stands now. I do not think it is feasible, in most cases, for an auditor to sample well enough to find out whether the evaluation has in fact been successful. Of course, he could sample actual test scores from the data bank of the project. But if he really is to verify results, he has to collect his own data in order to come up with some kind of independent

estimate of the validity of the evaluation. That is what takes time, manpower, and money.

The third major area of the audit is the post-audit phase. During this phase, the auditor reviews the final evaluation report, and checks for discrepancies between his own data and the data presented by the evaluator. He also looks into the appropriateness of the presentation and the correspondence between conclusions and data. Most of our papers, reports, and presentations should similarly be subject to peer review of some sort. It is easy to argue beyond the data, and to present the findings in a format which ignores readers less competent in technical matters. On some of the projects in which we have been audited, the auditor has suggested some interesting ways in which we might have otherwise analyzed the data, and ways in which we might have presented it a little more clearly. It is interesting, however, that in these instances the auditor had not suggested these kind of things during the pre-audit. Here is where additional difficulty may arise. In reviewing a final report it can become evident that other things could have and should have been done in the evaluation, but they are things which do not come out until one has the data in hand and is working with it. Should the auditor then comment on a type of analysis or presentation different from what he approved in the pre-audit?

The most serious problem in the post-audit phase is again tied in with the problem of collecting data for verification. The kind of conclusions the auditor can draw are directly related to his sampling procedures. Suppose he has sampled ten students for



retesting, out of 30 in a program. Could he draw a conclusion opposite to that in the evaluation when the extent of his testing does not correspond to the evaluator's? What I am getting at is that the sampling error introduced within the on-site phase makes it very difficult, I believe, for the auditor to draw honest conclusions regarding the verification of the data analysis. He can take existing data and simply do the statistical tests over again, but this is hardly the same as providing evidence that the results of two independent investigators are the same. If the auditor does this reanalysis for one objective, but not another, can he justify the assumption that the other objective has been validly evaluated--especially when, in the pre-audit stage, during the development of the audit plan, the auditor must specify the objectives he wishes to audit?

Another real problem which has arisen in discussions of the audit reports with the directors of projects and evaluators is the tone of the auditor's final report. Many auditors I know have honestly attempted to balance the positive and negative aspects. However, the document is generally perceived as being by nature a negative document. There is apprehension before its arrival. People wait at the mail for the final audit report to see what the auditor has pointed out as deficiencies, because it seems pretty clear that the purpose is to point out deficiencies. The guidelines make that fairly clear. Project personnel at the time of the post-audit report are most anxious about the effects of the audit upon their project. The usual reaction by project personnel is to call the auditor a Monday morning quarterback. Of course

we all know the kinds of problems that arise when one is trying to carry out an evaluation design. It's the real world of evaluation versus the theoretical world of evaluation. If the auditor approaches the final audit from a theoretical viewpoint, it is quite obvious that in many cases he will be able to do a devastating job criticizing the evaluation.

It's quite obvious, I'm sure, that I view the audit concept as having problems in each major phase. I think the pre-audit is a very important function, and that no evaluator should design an evaluation without obtaining an expert review of his design.

I suspect that the on-site work is that phase most likely to introduce error into the audit process. I feel that the post-audit phase can be valuable to the extent that it determines whether the evaluation is understandable, and whether the conclusions are drawn accurately from the data--just as anyone would generally criticize a piece of research, or a paper in a professional journal.

To turn now to some of the more general problems and promise that I see within the audit concept as the state of the art exists today. First, the competencies that are required of auditors, as has been pointed out by other speakers do not exist in single individuals, therefore, the team approach is necessary. Once we introduce the team approach, I think we raise the issue of increasing the cost of the audit. Hiring several specialized personnel to perform this kind of work and to get them to work as a team



costs a little more money. Where do we get this money? Must we divert it from another important aspect of the program or the evaluation process? Perhaps if we took the audit money and put it into more comprehensive evaluation, it might perform exactly the same function--that of increasing the validity of the evaluations that are produced.

Another issue raised by the very concept of adding another cadre of qualified personnel to education is--where do we get auditors? We all know there is supposed to be a shortage of good evaluators. It was one of the intentions of Title IV training grants, and it is also the intent of the audit concept, to insure that the inadequate evaluations of past Title I and III projects are not encountered again. Adding this fund of theoretical talent must somehow be reconciled with the fact that we do not now have enough people to do the actual evaluations.

A further quite realistic problem is--who determines which auditors are qualified to audit which evaluators? In the fiscal auditing field it is quite clear that Certified Public Accountants have the authority to perform audits, and under the regulations of their society they can, in fact, certify such processes. Therefore, they are at least equal to, and perhaps a professional notch above, the people they are auditing. In the case of social science auditing or educational auditing, how do we determine whether one individual is qualified to audit the work of another?

There is also the question whether the theory of evaluation is so well developed that there is a consensus of what constitutes

a good evaluation. Again I note the influence of the negative views of the auditor that are so often held by project personnel. I think these views limit seriously the impact that the auditor can have upon a project. It seems obvious that people who are viewed negatively are not considered great facilitators of change, and if the audit is supposed to bring about change in the project, it is important that the present image be changed.

A serious issue is the reliability of the audit. This is a function chiefly of the kinds of data that can be collected in the on-site phase, but it also relates to the reliability of the other phases. Is the total picture provided by the audit an accurate picture of the evaluation? We have never really checked on this, and I think that we have to.

Finally, the most important issue, or at least the most practical issue, concerns the use to which the audit information is put by all levels of the education hierarchy, from the project director and the evaluator to the Office of Education and Congress. The purpose of the audit is to provide information to insure a valid evaluation, and we need evidence that the work of the auditors, is in fact, promoting such evaluation.

I would like in closing to propose several alternatives to the audit process as it is now constituted. First I would reduce the scope of the audit, and draw it away from the model of the fiscal auditors. I propose that it move more toward a peer/professional review of the evaluation design and the final evaluation product.

Concurrently, I would increase the duties of the staff members of Office of Education in performing these functions. That is, they could either perform them completely in house, or in conjunction with a team of specialists. The final evaluation design then would be approved by all concerned. Scarvia Anderson of ETS has said that "the demand for independent audit seems to be directly related to the distance between the program and the funding source" (1971, p. K-7). Perhaps we should then just turn it around and bring the projects closer to Washington, or Washington closer to the projects, so that the need for the audit can be reduced. I also think that using only OE personnel adds an air of authority to the audit, and tends to eliminate one more level between the funding source and the operation of the project.

Another approach--and one which again may eliminate the use of auditors--is simply to place more rigorous requirements on the qualifications of evaluators. If somehow we can establish some kind of criteria for what kinds of people should be evaluating projects, perhaps we could reduce the need for a formal audit process as it is now specified. Another alternative would be to establish professional teams analogous to proposal review teams in the regional HEW offices, and, using some kind of consensus, determine the appropriateness of the evaluation and whether it has, in fact, been carried out accurately.

Finally, there is an alternative which I think is most important if the Office of Education is going to retain the audit concept basically as it is now, and that is to assign auditors to

projects at random from the Office of Education, with changes in auditors periodically (yearly or every two or three years). A problem not previously noted is the difficulty the auditor has in remaining independent, if he must maintain his level of approval with the project high enough so that he is re-hired. The auditor would probably tend to be more objective if he were working with the U.S. Office of Education, and assigned to audit a particular project with an OE staff member, rather than being hired by the project to find discrepancies in that same project.

I have tried to point up some of the good things that I see going on in the audit process, some of the problems, and some possible alternatives to the audit concept. I recognize that the audit concept is new, and therefore in a state of development. Very few good concepts of such scope, I think, spring full grown upon the scene. We should recognize that we have here an emerging concept, one that may in fact bring about real changes in education. We should give it more time to develop, but we should not hesitate meanwhile to subject it to the same careful and intensive study that we expect of the auditor himself.

#### Reference

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